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असाधारण

EXTRAORDINARY

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PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF HOME AFFAIRS

### NOTIFICATION

New Delhi, the 22nd March 1971

G.S.R. 397-C.—In exercise of the powers conferred by section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Central Government hereby extends to the Union territory of Tripura, the Bengal Motor Vehicles Tax (Amendment) Act, 1963 (West Bengal Act 4 of 1963), as in force in the State of West Bengal at the date of this notification, subject to the following modifications, namely:—

#### Modifications

1. Section 1 shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) It shall extend to the whole of the Union territory of Tripura.”

2. For section 2, the following section shall be substituted, namely:—

“2. For section 2 of the Bengal Motor Vehicles Tax Act, 1932, as extended to Tripura (hereinafter referred to as the said Act), the following section shall be substituted, namely:—

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(1) “Administrator” or “Chief Commissioner” means the administrator of Tripura appointed by the President under article 239 of the Constitution;

- (2) "prescribed" means prescribed by rules made under this Act;
- (3) "tax" means the tax imposed under this Act;
- (4) "Taxing Officer" means an officer appointed under section 3;
- (5) "tractor" means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), and includes a motor vehicle used for towing disabled vehicles but does not include a road roller;
- (6) "Tripura" means the Union territory of Tripura;
- (7) Words and expressions used, but not defined in this Act, shall have the same meaning as in the Motor Vehicles Act, 1939 (Central Act 4 of 1939)."

3. In section 3,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) for sub-section (1), the following sub-section shall be substituted, namely:—

'(1) As from the first day of April, 1971, a tax at the rate specified in the Schedule shall be imposed on all motor vehicles used or kept for use in Tripura.

*Explanation.*—For the purposes of this Act,—

(1) a person who keeps a motor vehicle of which the certificate of registration is current shall be deemed to keep such vehicle for use; and

(2) "use" includes letting on hire otherwise than on a hire-purchase agreement.";

(b) in sub-section (3), in clause (b) in the added proviso, for the words "West Bengal", wherever they occur, the word "Tripura" shall be substituted.

4. In section 4, in the inserted section 4A, for the words "West Bengal", wherever they occur, the word "Tripura" shall be substituted.

5. In section 8, in sub-section (1) of the inserted section 9B, for the words "State Government", where they occur for the second time, the word "Administrator" shall be substituted.

6. In section 11, for clause (1), the following clause shall be substituted, namely:—

"(1) for the words "The Chief Commissioner may.", the words "The Chief Commissioner, if he thinks fit so to do in the public interest, may," shall be substituted;"

ANNEXURE

THE BENGAL MOTOR VEHICLES TAX (AMENDMENT) ACT, 1963, AS EXTENDED TO THE UNION TERRITORY OF TRIPURA

WEST BENGAL ACT 4 OF 1963

An Act to amend the Bengal Motor Vehicles Tax Act, 1932.

Whereas it is expedient to amend the Bengal Motor Vehicles Tax Act, 1932 (Ben. Act 1 of 1932), for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Thirteenth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. *Short title.*—(1) This Act may be called the Bengal Motor Vehicles Tax (Amendment) Act, 1963.

(2) It shall extend to the whole of the Union territory of Tripura.

2. *Substitution of new section for section 2 of Ben. Act 1 of 1932.*—For section 2 of the Bengal Motor Vehicles Tax Act, 1932, as extended to Tripura (herein—

after referred to as the said Act). the following section shall be substituted, namely:—

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—
  - (1) “Administrator” or “Chief Commissioner” means the administrator of Tripura appointed by the President under article 239 of the Constitution;
  - (2) “prescribed” means prescribed by rules made under this Act;
  - (3) “tax” means the tax imposed under this Act;
  - (4) “Taxing Officer” means an officer appointed under section 3;
  - (5) “tractor” means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), and includes a motor vehicle used for towing disabled vehicles but does not include a road roller;
  - (6) “Tripura” means the Union territory of Tripura;
  - (7) words and expressions used, but not defined in this Act, shall have the same meaning as in the Motor Vehicles Act, 1939.’

3. In section 4 of the said Act—

(1) for sub-section (1), the following sub-section shall be substituted, namely:—

- ‘(1) As from the first day of April, 1971, a tax at the rate specified in the Schedule shall be imposed on all motor vehicles used or kept for use in Tripura.

*Explanation.*—For the purpose of this Act,—

- (1) a person who keeps a motor vehicle of which the certificate of registration is current shall be deemed to keep such vehicle for use; and
- (2) “use” includes letting on hire otherwise than on a hire-purchase agreement;’
- (2) sub-section (1a) shall be omitted;
- (3) in sub-section (2),—
  - (a) for the words “who keeps a motor vehicle for use”, the words “by whom a motor vehicle is used or kept for use” shall be substituted,
  - (b) after the second proviso, the following proviso shall be added, namely:—

“Provided also that in the case of a motor vehicle registered outside Tripura, whether temporarily under section 25 of the Motor Vehicles Act, 1939 (Central Act 4 of 1939) or otherwise, which is used or kept for use in Tripura temporarily, the tax shall be payable for every week or part thereof, for which the motor vehicle is so used or kept for use in Tripura, at the rate of one-fifty-second part of the tax payable for the year, per week.”;

(4) in sub-section (3),—

- (a) after the words “is satisfied” the words “that the certificate of registration and the token delivered under section 9 on payment of the tax for the year in respect of a motor vehicle has been surrendered or” shall be inserted;
- (b) after the words “has not been used”, in the two places where they occur, the words “or kept for use” shall be inserted;
- (c) for the words “shall refund or remit”, the words “shall, on application made under section 5, refund or remit” shall be substituted;
- (5) in sub-section (4), the words “if he so desires,” shall be omitted.

4. *Insertion of new section 4A.*—After section 4 of the said Act, the following section shall be inserted, namely:—

"4A. *Report of registered motor vehicles brought into Tripura from outside.*—Every person who brings into Tripura any motor vehicle registered outside Tripura whether temporarily under section 25 of the Motor Vehicles Act, 1939 (Central Act 4 of 1939) or otherwise and uses or keeps for use such vehicle in Tripura shall submit to the Taxing Officer a report thereof within such time, in such form and containing such particulars as may be prescribed."

5. *Substitution of new section for section 5.*—For section 5 of the said Act, the following section shall be substituted, namely:—

"5. *Manner of claiming refund or remission.*—A person claiming to be entitled to a refund or remission of tax under sub-section (3) of section 4, shall, within such time, as may be prescribed, make to the Taxing Officer an application in this behalf in writing which shall be accompanied by such documents as may be prescribed."

6. *Amendment of section 6.*—In section 6 of the said Act,—

- (1) in sub-section (1), for the words "who keeps a motor vehicle for use", the words "by whom a motor vehicle is used or kept for use" shall be substituted;
- (2) in sub-section (2), for the words "who keeps such vehicle for use", the words "by whom such vehicle is used or kept for use" shall be substituted;
- (3) sub-section (3) shall be omitted.

7. *Amendment of section 7.*—In section 7 of the said Act,—

- (1) for the words "who keeps such vehicle for use", the words "by whom such vehicle is used or kept for use" shall be substituted;
- (2) the words beginning with "and the registering authority shall not grant" and ending with "such amount of tax has been paid" shall be omitted.

8. *Insertion of new section 9A and 9B.*—After section 9 of the said Act, the following sections shall be inserted, namely:—

9A. *Appeal.*—(1) Any person aggrieved by any order made by a Taxing Officer under this Act may appeal against the order to such appellate authority, in such manner, within such time and on payment of such fees as may be prescribed.

(2) Any such appeal shall be heard and decided by the appellate authority in such manner as may be prescribed and the decision of the appellate authority on such appeal shall be final:

Provided that no appeal shall be decided without giving the appellant an opportunity of being heard.

9B. *Power to check and seize motor vehicles.*—(1) Any police officer in uniform or other officer of the State Government, not below such rank as may be prescribed, may—

- (a) check any motor vehicle either in its garage between the hours of sun rise and sun set or stop and check any motor vehicle plying on the road, for the purpose of satisfying himself that the tax payable under this Act in respect of such vehicle has been paid; and
- (b) seize and detain the vehicle if he is authorised by the Administrator in this behalf and if he has reasons to believe that any motor vehicle has been or is being used or kept for use in contravention of the provisions of section 4A, section 6 or section 7, and may take or cause to be taken such steps as he may consider necessary for the temporary safe custody of the vehicle so seized and detained unless the owner or the person in charge of the vehicle executes a bond for the production thereof before a court when so required.

- (2) Any motor vehicle seized and detained under clause (b) of sub-section (1) shall be produced before the court within twenty-four hours of such seizure and the court shall thereupon pass such orders as it may think fit for the disposal of the vehicle.
- (3) Where any bond is executed under clause (b) of sub-section (1) for the production of any motor vehicle before the court, the provisions of section 514 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), shall, *mutatis mutandis*, apply to such bond."
9. *Amendment of section 12.*—In sub-section (2) of section 12 of the said Act,—
- (1) in clause (a), the words "or trailer," shall be omitted;
  - (2) after clause (a), the following clause shall be inserted, namely:—  
 "(a) to prescribe the fee for the issue of duplicate tokens,";
  - (3) in clause (b) after the words "quarterly period", the words "or a week" shall be inserted;
  - (4) in clause (d), the word "and" at the end shall be omitted;
  - (5) after clause (e), the following clause shall be added, namely:—  
 "(f) any other matter which may be or is required to be prescribed."
10. *Amendment of section 13.*—In section 13 of the said Act,—
- (1) in clause (a), for the words "keeps for use", the words "uses or keeps for use" shall be substituted;
  - (2) to clause (b), the word "or" shall be added at the end and after that clause as so amended the following clause shall be inserted, namely:—  
 "(c) obstructs any officer referred to in section 9B in the exercise of his powers under that section,".
11. *Amendment of section 16.*—In section 16 of the said Act,—
- (1) for the words "The Chief Commissioner may," the words "The Chief Commissioner, if he thinks fit so to do in the public interest, may," shall be substituted;
  - (2) the words "motor vehicle or" shall be omitted.
12. *Substitution of new Schedule for the existing Schedule.*—For the Schedule to the said Act, the following Schedule shall be substituted, namely:—

#### THE SCHEDULE

(See section 4)

#### *Description of Motor Vehicles and rate of tax*

##### **A. Vehicles for carrying passengers not plying for hire.**

##### **1. Vehicles other than omnibuses**

	Rate of tax payable for the year
(1) Motor cycles kept for the personal use of owners, not being companies registered under the Companies Act, 1956.	Rs. 24.
(2) Motor cycle combination kept for the personal use of owners, not being companies registered under the Companies Act, 1956.	Rs. 32.

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|--|--|
| (3) Motor cars kept for the personal use of owners, not being companies registered under the Companies Act, 1956, and invalid carriages. | Rs. 18 for every 200 kg. unladen weight or part thereof upto 1,000 kg. plus Rs. 30 for every additional 200 kg. unladen weight or part thereof above 1,000 kg. |
| (4) Motor cars owned by companies registered under the Companies Act, 1956, for carrying employees or other passengers.                  | Rs. 36 for every 200 kg. unladen weight or part thereof upto 1,000 kg. plus Rs. 60 for every additional 200 kg. unladen weight or part thereof above 1,000 kg. |
| (5) Motor cycles owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers.                 | Rs. 48.  |
| (6) Motor cycle combinations owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers.     | Rs. 64.  |

## II. Omnibuses with seating capacity for—

- |                                       | Rate of tax payable for the year  |
|---------------------------------------|---|
| (a) Not more than 8                   | Rs. 320.  |
| (b) More than 8 but not more than 20. | Rs. 360. for 9 plus Rs. 40 for every additional seat beyond 9 and up to 20. |
| (c) More than 20                      | Rs. 830. for 21 plus Rs. 30 for every additional seat beyond 21:            |

Provided that if an omnibus is fitted with solid tyres, there shall be a sur-charge per annum of 25 per cent. of the amount payable under clause (a) or clause (b) or clause (c) above, as the case may be, for such omnibus.

## B. Vehicles for carrying passengers plying for hire.

- |  | Rate of tax payable for the year.  |
|--|--|
| (1) Stage carriages with seating capacity for— |  |
| (a) Not less than 8 but not more than 26.      | Rs. 600 for 8 plus Rs. 60 for every additional seat beyond 8 and up to 26.     |
| (b) Not less than 27 but not more than 32.     | Rs. 1,725 for 27 plus Rs. 45 for every additional seat beyond 27 and up to 32. |
| (c) 33 or more.                                | Rs. 1,980 for 33 plus Rs. 30 for every additional seat beyond 33:              |

Provided that if a Stage carriage is fitted with solid tyres, there shall be a sur-charge per annum of 25 per cent. of the amount payable under clause (a) or clause (b) or clause (c) above, as the case may be, for such Stage carriage.

- |  | Rate of tax payable for the year                              |
|--|---|
| (2) Vehicles other than Stage carriages with seating capacity for— |   |
| (a) not more than 4—<br>wheelers<br>wheelers                       | Rs. 200.<br>Rs. 300.  |
| (b) more than 4  | Rs. 360 for 5 plus Rs. 60 for every additional seat beyond 5: |

Provided that if a vehicle for carrying passengers plying for hire, which is not a Stage carriage, is fitted with solid tyres, there shall be a surcharge per annum of 25 per cent. of the amount payable under clause (a) or clause (b) above, as the case may be, for such vehicle.

*C. Vehicles for transport of goods.*

	Rate of tax payable for the year
(a) Up to 500 kg. registered laden weight.	Rs. 175.
(b) Exceeding 500 kg. but not exceeding 2,000 kg. registered laden weight.	Rs. 175 plus Rs. 20 for every additional 250 kg. or part thereof, above 500 kg.
(c) Exceeding 2,000 kg. but not exceeding 4,000 kg. registered laden weight.	Rs. 295 plus Rs. 25 for every additional 250 kg. or part thereof, above 2,000 kg.
(d) Exceeding 4,000 kg. but not exceeding 8,000 kg. registered laden weight.	Rs. 495 plus Rs. 30 for every additional 250 kg. or part thereof, above 4,000 kg.
(e) Exceeding 8,000 kg. registered laden weight.	Rs. 975 plus Rs. 80 for every additional 250 kg. or part thereof, above 8,000 kg. :

Provided that, where a vehicle for transport of goods is fitted with solid tyres, there shall be a surcharge per annum of 25 per cent. of the amount payable under clause (a) or clause (b) or clause (c) or clause (d) or clause (e) above, as the case may be, for such vehicle.

*D. Tractors not used solely for agricultural purposes.*

	Rate of tax payable for the year.
(a) Up to 500 kg. unladen weight.	Rs. 200.
(b) Exceeding 500 kg. but not exceeding 2,000 kg. unladen weight.	Rs. 200 plus Rs. 50 for every additional 250 kg. or part thereof, above 500 kg.
(c) Exceeding 2,000 kg. but not exceeding 4,000 kg. unladen weight.	Rs. 500 plus Rs. 60 for every additional 250 kg. or part thereof, above 2,000 kg.
(d) Exceeding 4,000 kg. but not exceeding 8,000 kg. unladen weight.	Rs. 980 plus Rs. 200 for every additional 250 kg. or part thereof, above 4,000 kg.
(e) Exceeding 8,000 kg. unladen weight.	Rs. 4,180 plus Rs. 250 for every additional 250 kg. or part thereof, above 8,000 kg. :

Provided that, where a tractor is fitted with solid tyres, there shall be a surcharge per annum of 25 per cent. of the amount payable under clause (a) or clause (b) or clause (c) or clause (d) or clause (e) above, as the case may be, for such tractor.

*E. Trailers.*

	Rate of tax payable for the year
(a) Up to 500 kg. registered laden weight.	Rs. 125.
(b) Exceeding 500 kg. but not exceeding 2,000 kg. registered laden weight.	Rs. 125 plus Rs. 15 for every additional 250 kg. or part thereof, above 500 kg.
(c) Exceeding 2,000 kg. but not exceeding 4,000 kg. registered laden weight.	Rs. 215 plus Rs. 20 for every additional 250 kg. or part thereof, above 1,000 kg.

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|--|---|
| (d) Exceeding 4,000 kg. but not exceeding 8,000 kg. registered laden weight. | Rs. 375 plus Rs. 25 for every additional 250 kg. or part thereof, above 4,000 kg.   |
| (e) Exceeding 8,000 kg. registered laden weight.                             | Rs. 775 plus Rs. 60 for every additional 250 kg. or part thereof, above 8,000 kg. : |

Provided that, where a trailer is fitted with solid tyres, there shall be a surcharge *per annum* of 25 *per cent.* of the amount payable under clause (a) or clause (b) or clause (c) or clause (d) or clause (e) above, as the case may be, for such trailer."

[No. F. 6/12/70-UTL-(117).]

K. R. PRABHU, Jt. Secy.